IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 1ST OCTOBER 2007 / 9TH ASWINA 1929

WP(C).No. 27938 of 2007(A)

PETITIONER:

M/S.PERIYAR PLYWOODS, MUDICAL P.O., PERUMBAVOOR, REPRESENTED BY ITS MANAGING PARTNER, M.K.KABEER.

BY ADV. SRI.SIRAJ KAROLY,
SRI.K.M.FIROZ.

RESPONDENTS:
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1. **THE ASSISTANT COMMISSIONER I, (ASSESSMENT IV), SPECIAL CIRCLE - III, COMMERCIAL TAXES DEPARTMENT, ERNAKULAM.**
2. **THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, SALES TAX COMPLEX, ERNAKULAM.**
3. **THE DEPUTY TAHSILDAR, REVENUE RECOVERY, TALUK OFFICE, KUNNATHUNAD, PERUMBAVOOR.**
4. **THE VILLAGE OFFICER, MARAMBILLY VILLAGE, MARAMBILLY VILLAGE, KUNNATHUNAD TALUK, PERUMBAVOOR.**
5. **THE VILLAGE OFFICER, VAZHAKULAM.**

BY GOVT. PLEADER SRI. M.P. SREEKRISHNAN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01/10/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC,J.

W.P (C) No. 27938 of 2007

Dated this the Ist October, 2007

J U D G M E N T

There are mainly three prayers in this writ petition. One is for an instlament facility in respect of the tax for the assessment years 1996-1997 and 2001-2002 in relation to the Assessment Orders. Exhibits P1 and P3 are Assessment Orders.

2. For these two years, liability towards tax and interest comes to Rs.11,34,689/-. The prayer of the petitioner is for granting him instalment facility in order to pay his liability. I heard the learned Government Pleader. Learned Government Pleader on instruction submits that the demand includes tax and interest and therefore, the petitioner should discharge the liability towards collected tax and pay it over to the Department. Accordingly, it is directed that the petitioner shall remit the collected tax in one lump within two weeks from today and the balance due will be paid by the petitioner in three equal monthly instalments. The first instalment will be paid on 15th November, 2007, the 2nd instalment will be on 15th December and third instalment will be on the 15th of January, 2008.

3. Yet another prayer made by the petitioner is for the disposal of Exhibit-P8 appeal and Exhibit-P9 stay petition filed

against Exhibit-P7 Assessment Order for the year 2001-2002. It is to recover that amount, Revenue Recovery Proceedings was initiated by Exhibit-P2

4. Taking into account the pendency of the appeal and stay petition, it is directed that the appellate authority shall dispose of the stay petition, as expeditiously as possible, at any rate, within three weeks from the date of receipt of a copy of this judgment. In the meanwhile, further proceedings pursuant to Exhibit-P2 Revenue Recovery Notice shall be kept in abeyance.

5. In so far as the further prayer in the writ petition for directing the 1st respondent to issue delivery notes is concerned, it is ordered that if the petitioner remits the admitted tax for the assessment years 1996-1997 and 2001-2002, the delivery notes shall be issued. However, the continued issuance of delivery notes will depend upon the petitioner complying with the instalment facility in respect of the interest due, in relation to those two assessment orders.

(ANTONY DOMINIC, JUDGE)

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K.THANKAPPAN,J

CRL.A. NO.92 OF 1999

ORDER

25th May, 2007